PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 21, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Wm. Hunter Cook, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA; and Jordan C. Harris, Jr.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Connie Laster, CPA, NCACPA; Tom Horne, CPA, NCACPA; Suzanne Jolicoeur, AICPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:01 a.m.

MINUTES: The minutes of the October 20, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2011 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Glover and Cook moved to approve a response to the Financial Accounting Foundation's Request for Comment on the "Plan to Establish a Private Company Standards Improvement Council." Motion passed.

Messrs. Cook and Glover moved to approve the response to the AICPA Professional Ethics Division Exposure Draft on *Proposed New and Revised Interpretations and Proposed Deletions of Ethics Rulings*. Motion passed.

Board members and the Executive Staff commented on their attendance at the NASBA Annual Meeting held October 23-26, 2011, in Nashville, TN.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2010169-1 and Case No. C201069-2 - Traci Jo Anderson - Approve a Notice of Hearing for February 20, 2012, at 10:00 a.m.
Case No. C2011078 - Robert L. Blyth, Jr. - Approved the signed Consent Order (Appendix I).

Case No. C2011082 – Cheryl D. Poss – Approve the signed Consent Order (Appendix II).
Case No. C2011127 – James Neal King - Approve the signed Consent Order (Appendix III).
Case No. 200504-033 – Close the case without prejudice. Mr. Glover did not participate in the discussion of this matter nor did he vote on this matter.
Case No. C2011214 - Close the case without prejudice.
Case No. C2011231 - Close the case without prejudice.
Case No. C2011229 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Jonathan Thomas Clardy
Tricia Miriam Corcoran
Jerome Anderson Jackson

Original Certificate Applications - The following were approved:

Sonya Maria Allen
Elizabeth Ann Baker
William Jordan Baucom
Nicholas James Bayer
Paul Edward Benedict
Michelle Nicole Beracha
Ashley Meredith Bolick
Bevan Bruce Buchanan
Kathryn Marie Bustell
Marcus Wendell Canady
Karen Ruth Cardillo
Jacob Lee Case
Jonathan Thomas Clardy
Tricia Miriam Corcoran
Casey Alan Cox
Jessica Megan Davis
Travis Lee Dickenson
James Ford Eubanks
Eric Robert Glenn
Jason Timothy Gray
Rebecca Leigh Griffin
James Nathanial Handy
McGregor Wood Holmes
Jerome Anderson Jackson
Nathaniel Wade Jordan
Michael Emile Leclerc
Jamelia Renee Livingston
Steven Gregory Mallard
Joel Kearns Mullen
Jerry Dwayne Murphy
Steven Craig Nellis
William Hubert Ogburn III
John Nathan Pearce
Sarah Whitney Proctor
Stacee Lutz Rash
Jason Lee Reinfried
Daniel Shelton Roebuck
Alison Marie Savignano
Cynthia Marie Smith
Shermeca Teria Stanton
Jon Alden Thompson
Dee Marie Trivette
Amanda Madigan Vaughan
Robert Alex Vaughan

Collin Michael Walsh
Justin Kelly White
Zijuan Zhuge

Reciprocal Certificate Applications - The following were approved:

Michele Lee Adams
Becky Jo Bennett
Tray Albert Buggs
Robert Allen Carroll II
Mary Copulos Christy
Erin Elizabeth Ciechowski
Vincent J. DeVivo
Dennis Andrew Disbrow
Alexandra Duhon
Oscar Duran Jr.
Fred Erskine Duyck
Anthony Wayne Enlow
Rebecca Gilmore Fay
Clayton Grady Fogg Jr.
Ann Marie Gerlitz
Sarah Mary Gillis
John Joseph Guess
Kenneth Antione Jones Hancock
Michelle Lynn Hottenstein
Felicia Amanda Jones
Thomas Olof Karlsson
Amanda Lynn Kelley
Eunika Denise Smalls Lake
Milos Daniel Maldonado
Cheryl Anne Marsh
Cary Westbrook McCormick
Andrew James Mezwicki
David Michael Morris
Christine Moses
Carrie Garmon Mussato
Regina Marie Palombo
Delbert Wayne Rush
Elizabeth Alyce Schmid
Adam Gerard Schmitt
Lyria Vanderboom Sims
Nkima Shani Skeete
Brandon Keith Smith
Diana Jeannette Thomas
Frederick Charles Truelove III
MaryAlice Czmyr Trussell
Nancy Usher Williams

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Vincent J. DeVivo T6554
Mary Copulos Christy T6555
Becky Jo Bennett T6556
Ann Marie Gerlitz T6557
Robert Allen Carroll T6558
Sam McManus T6559
Matthew James Kosmicki T6560
Peter David Balbirnie T6561
Erika Anne Johnson T6562

Reinstatements - The following were approved:

Eugene Joseph Carr #12383
Ella Nancy Lamar Gibson #13136
Valerie Krasinski #27147
Arthur Beamguard McCarter #11668
Gregory Dean Robbins #23688
Dawn Renee Schambach #18446
Christopher Cannon Scholten #33696

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

Mary-Beth Army #19718
Martha Morrison Hartley #18863
Henry Anderson Holland #9297

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Nathaniel Perkinson Hayes (#19620) was approved.

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Furr & Newell, LLP
Will Hopper CPA PC
Joel I. Levy, CPA, PLLC
Pappalardo & Turchetti, CPAs, PLLC
Matthew J Rice CPA PC
Schiffli CPA, PLLC
Smith & Smith, CPA, P.C.
R. R. Thomas, CPA, P.A.
Danny B. West, PLLC

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Jake Harvey Grubbs #11648
Lorie Charles Lackey #3997
Michael D. Woods #19292

Examinations – The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Stephen Adams
Sahirah Al-Uqdah
Kristin Aldrich
Jacob Allen
Kathryn Allen
David Almonte
Solomon Ambaye
Nicholas Amicucci
Mitchell Anderson
Alicia Angell
Chad Antley
Christopher Arena
Hayley Arning
Lindsay Bachner
Maureen Bair
Elena Baker
Nicole Balduf
Julie Barnes
Irina Basarabeanu
Stacey Baysden
Gregory Bittner
Anthonio Black

Owen Blanton
Paul Blaylock
Jason Blue
Alina Bohn
Anne Bosman
Andrew Bowman
Jason Bowman
Michele Brewer
Ebonyee Brincefield
Jessica Broadaway
Stephanie Brooks
Joshua Brown
Bryan Buckingham
Judith Bukenya
Brittany Bumphus
Dara Burke
Thomas Burns, Jr
Carol Burton
Faith Bynum
Kimberly Byrd
Julie Byrum
Carlton Cammon
Laura Canady
Joshua Capps
Megan Cappy
Alan Cardoso
Robert Carpenter
Andrew Carr
Katrina Carrington
Kelley Carter
Abraham Chen
Ray Chen
Galina Chichlova
Alison Chilton
Sarah Christopher
Tres Cobb
Kaitlyn Coen
Zannoth Coffee
Susan Collins-Roberts
Hillary Colvin
Kenneth Cooper
Andrea Corn
Brittany Cornelius
Steven Corneliussen
Michael Coward
Kenneth Crampton
Brett Cranmer
Brandon Crawford
Kevin Cresimore
Ashley Crim
Carol Daignault
Reuben Dalton
Brendan Davern
Andrew Davis
Emily Dellinger
Molly Demarest
Ashley Demming
Glenda Diaz Gonzalez
Ghassan Dib
Elizabeth Dinndorf
Robert Dobbins
Matthew Dodson
Sara Domby
Michael Dooling
Brittany Drees
Suzanne Dunlow
Ryan Dupree
Rafael Duque
Jennifer Durrett
Mollie Eckert
Ilene Eisenrod
Holly Embt
David Emery
Heather Emery
H'Rin Enger
Carl Epley
Enajevwe Eruotor
Andrew Essic
Erin Farney
Olena Fedchenko
Rachel Filip
Keaton Fonvielle
Jeffery Frick
Ashley Fry
Ashley Gabriel
Amber Gaffney

Vincent Gambella
Latonya Garrison
Anna Gates
Nancy Gibson
Peyton Gimbert
Staci Ginsburg
Kevin Greats
Rachel Greene
Charles Gullette
Susan Hagan
Matthew Hale
Brandon Hall
Noor Hannaney
Lisa Hardee
Diana Hardy
Ashley Hare
Laura Hartley
Heather Hayes
Julianne Heal
Margaret Helton
Mara Henderson
Christopher Henson
David Herrick
Lisa Hetzler
Denise Higgs
Meagan Hobbs
Michelle Hodges
Andrew Hoffman
Tameka Holmes
Jennifer Horne
Yuliang Hou
Claire Hudson
Jon Hudson
Mark Hunike
Davis Hunt
Brandon Ingram
Myron Jacobs
Kimoi James
Brittni Jenkins
Michael Johansen
Jessica Johansson
Clarence Johnsey, Jr
Alicia-Michelle Johnson
Matthew Johnson
Ronnie Johnson
Sonja Johnson
Stephen Johnson
John Jones
Ryan Jones
Gregory Journigan
Eric Kagen
Keith Kahn
Kellie Kanipe
David Kaylor
Samuel Kimball
Blair Kines
Perry King
Ashley Koewing
Erin Koewing
Amy Kolster
Craig Kornegay
Michael Kornegay
Georgiana Koutroulakis
Gonca Kurt
Bryan Lackey
Marie LaMonica
Mandy Larson
Joseph Laskey
Pamela Lauchengco
Adam Lazovik
Bao-Tran Le
Esther Lee
Mary Lee
Ben Lehman
James Leo
Sarah Leonard
Alexandra Lewis
Randall Little
Lei Liu
Kiri Longa
Kendal Lowman
Michael Lucisano
Michael Lupo
Stewart Lynam
Benjamin Lyon
Kate MacLeod

Amber Maddox
Stephen Malarz
Hassaan Malik
Robby Manning
Wanda Manning
Elizabeth Marty
Stephen Mason
John Masters
Peter Mataragas
Susanne Matthews
Donna Maultsby
Timothy Mausolf
Katie Mazzeo
Michael McCord
Inge McCrory
Sean McGrath
Brad McKeiver
Elliott McKenzie
Kellie McKinnon
Jeffrey McLaurin
Aaron McMillan
Kathleen McMillan
Sarah McMillan
Ricardo Mendonsa
Scott Millikan
Dale Millns
Jennifer Milton
Brooke Molineux
Randolph Morris, Jr
Megan Morrissey
Matthew Mullen
Carly Murph
Aastha Naik
Robin Narron
Amy Neilson
Christopher Nelson
Ryan Nicollerat
Kristin Norris
Phillip Norriss
Laura Oden
Andrea Pack
George Pappas
Lauren Parker
Stephen Parker
Ashley Payne
John Payne
Dawn Penland
Jennifer Phelps
Jennifer Phillips
Lisa Phillips
Anthony Pinzari
Akilah Pitt
Kathryn Pletcher
John Pollard
Theresa Poole
Carlton Price
Katelan Price
Devon Privette
Ellen Quinby
Kristie Race
Charles Rasmussen
Roland Reed
Joseph Reid
Virginia Reynolds
Kristine Rigsbee
Kevin Roach
Christina Roane
Amber Roberts
David Robertson
Meridith Rosborough
James Ross
Mindy Sammons
Raenada Sanders
Megan Scholla
Courtney Scruggs
Brett Senchyshyn-Maciukiewicz
Walter Shoczolek
Catherine Shomo
Richard Siler
Kimberley Simmons
Sarah Simpson
Misti Skinner
Stephanie Snyder
Matthew Spain
Jennifer Staton
Megan Sudnik

Edward Summersill
Christopher Swanson
Amy Szalaj
Nathan Tate
Willie Tate
Teryl Teasdell
Chrissey Thomas
Matthew Thompson
Sarah Tollison
Clinton Townsend
Hien Tran
Susan Triana
Caleb Truitt
Graham Van Roekel
Kyle VanderSlik
Krystle Vandeventer
Nicki Vaughn
Ross Visscher
Chaojun Wang
Ashley Warren
Christopher Watts
Amanda Webb
Zeno Weidenthaler
Angi West
Maggie Whitman
Clayton Williams
Lora Williams
Ryan Wingerd
Gary Wize
Kurt Wohlgemuth
Jacob Woodfin
Bryan Wright
Mei Xiang
Anan Xu
Heping Yao

Staff recommended that the committee determine and accept the grades received for the July - August 2011 exams. Twenty-five (25) files with grade reports were haphazardly selected and reviewed by Board members. The Committee determined and accepted the grades.

Letters of Warning - Staff received and recommended approval of the request to rescind the letters of warning awarded to the individuals listed below. The Committee approved staff recommendation:

John N. Aultman #21170
Wayne Martin #30808
Sandra Steele Morton #27153

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2011015 - Randall C. Newton, CPA. Mr. Newton was present at the Hearing and was not represented by counsel at the Hearing. Mr. Newton was sworn and presented testimony. Messrs. Baldwin and Glover moved to enter Closed Session without Executive Staff, Staff Attorney, or Legal Counsel present, but with Valerie Bateman, Esq., present. The Board re-entered the Hearing and Messrs. Glover and Harris moved to approve a Consent Order (Appendix IV) with Mr. Newton. Motion passed with six (6) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C20085948 - Stephen N. Greenberg, CPA. Mr. Greenberg was present at the Hearing and was represented by counsel at the Hearing. Mr. Greenberg was sworn and presented

testimony. Messrs. Glover and Cook moved to enter Closed Session without Executive Staff, Staff Attorney, or Legal Counsel present, but with Valerie Bateman, Esq., present. The Board re-entered the Hearing and Mr. Cook and Ms. Lynch moved to approved a Board Order (Appendix V) permanently revoking the North Carolina CPA certificate issued to Mr. Greenberg. Motion passed with four (4) affirmative and two (2) negative votes. The entire Public Hearing is a matter of public record.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board approved the change in the October 2012 meeting date from October 29, 2012, to October 18, 2012.

ADJOURNMENT: Messrs. Rodriguez and Harris moved to adjourn the meeting at 1:15 p.m. Motion passed.

Respectfully submitted:

Robert N. Brooks
Executive Director

Attested to by:

Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011078

IN THE MATTER OF:
Robert L. Blyth, Jr. # 22245
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 22245 as a Certified Public Accountant.

2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.

3. Based on Respondent's representation, the Board accepted his renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide a certificate of completion needed to document the Board-approved North Carolina ethics CPE course that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board prior to submitting any reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

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CONSENTED TO THIS THE 14 DAY OF OCTOBER, 2011.

Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF NOVEMBER, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011082

IN THE MATTER OF:
Cheryl D. Poss # 24211
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 24211 as a Certified Public Accountant.

2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.

3. Based on Respondent's representation, the Board accepted her renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document twenty (20) of those hours or a Board-approved North Carolina ethics course.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).

2. Respondent must return her certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.

4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:

   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Sixty (60) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board prior to submitting any reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

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CONSENTED TO THIS THE 3rd DAY OF October, 2011.

Cheryl D. Poss #24211
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF NOVEMBER, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011127

IN THE MATTER OF:
James Neal King # 21007
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 21007 as a Certified Public Accountant.

2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.

3. Based on Respondent's representation, the Board accepted his renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document thirty-six (36) hours of CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF CPA EXAMINERS
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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).

2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

   a. Application form,
   b. Payment of the application fee,
   c. Three (3) moral character affidavits, and
   d. Seventy-six (76) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

5. Respondent shall pay a one thousand dollar ($1,000.00) civil penalty to be remitted to the Board prior to submitting any reissuance application.

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

NC BOARD OF CPA EXAMINERS
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CONSENTED TO THIS THE 17TH DAY OF OCTOBER, 2011.

J. Neal King
Respondent

APPROVED BY THE BOARD THIS THE 21 DAY OF NOVEMBER, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NC BOARD OF
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OCT 20 2011
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011015

IN THE MATTER OF:
Randall C. Newton, #25925
Respondent

CONSENT ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to Statute N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

FINDINGS OF FACT

1. Respondent Randall C. Newton (hereinafter "Respondent") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. The Board has jurisdiction over the Respondent and the subject matter of this action.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent did not object to any Board Member's participation in the Hearing of this matter.

6. Respondent was present at a Hearing held by the Board on November 21, 2011 and was not represented by counsel.

7. Respondent received referral fees from a third party based upon five (5) of the Respondent's referrals.

8. Respondent informed all five (5) clients that he would receive a referral fee from their transaction with the Third Party. Respondent failed to provide *written* disclosure to three (3) of the five (5) clients within the required 10-day time frame. Respondent did, however, verbally inform all of them within ten (10) days. Written disclosures were finally given to those three (3) clients on June 15, 2011.
9. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

CONCLUSIONS OF LAW

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.

2. Respondent's failure to comply with 21 NCAC 08N .0303(e) by failing to provide a timely written disclosure to three of his clients that he had received a referral free from a third party constituted a violation of the Board's rules.

BASED on the foregoing, the Board and Respondent agree to the following Order:

1. Respondent's failure to disclose the fact that he would receive a referral fee within ten (10) days was a violation of 21 NCAC 08N .0303(e) but the violations were mitigated by his informing all of the clients verbally within ten (10) days of receiving a referral fee and ultimately informing all of them in writing, albeit in an untimely manner.

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2. Respondent agrees to accept a letter of caution for his failure to comply strictly with 21 NCAC 08N .0303(e).

3. Respondent is not disciplined.

CONSENTED TO THIS THE 22nd DAY OF November, 2011.

Randall C. Newton
Respondent

This the 19 day of DECEMBER 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

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NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C20085948-1 and C20085948-2

IN THE MATTER OF:
Stephen N. Greenberg, #4103
Stephen N. Greenberg, CPA, P.A.
Respondents

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 21, 2011, that:

FINDINGS OF FACT

1. Respondent Stephen N. Greenberg (hereinafter "Respondent Greenberg") is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Respondent Stephen N. Greenberg, CPA, P.A. (hereinafter "Respondent Firm"), is a registered certified public accounting professional corporation in North Carolina. In October of 2006, Respondent Greenberg filed documents with the Board and with the North Carolina Secretary of State's office amending the name of his professional corporation from Greenberg & Himmelberg, CPA's, PA, (hereinafter "G&H Firm") to Respondent Firm. At all times relevant, Respondent Greenberg was the majority shareholder, an officer, and director of G&H Firm and its successor firm, Respondent Firm.

3. The Board has jurisdiction over the Respondents and the subject matter of this action.

4. Respondents received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.

5. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

6. Respondents did not object to any Board Member's participation in the Hearing of this matter.

7. Respondents were present at the Hearing and were represented by counsel.

8. Respondents have stipulated to the facts and rules violations set forth in the Notice of Hearing, including the following:

   a. At all times relevant, Respondent Greenberg had responsibility for handling G&H Firm's, and subsequently Respondent Firm's, payroll tax deposits, and for preparation of all quarterly federal and state payroll reports.
   b. On or about June 3, 2008, the Internal Revenue Service (IRS) filed a tax lien against G&H Firm for failure to pay 941 monies for the quarters 3/31/2006, 9/30/2006, 12/31/2006, 3/31/2007, 6/30/2007, 9/30/2007, and 12/31/2007. The tax lien for these quarters totaled $37,398.65.
   c. Respondent Greenberg and Respondent Firm failed to report the federal tax lien to the Board within 30 days and Respondent Greenberg failed to disclose the lien on his subsequent individual renewal.
   d. On or about April 13, 2009, the IRS filed a tax lien against G&H for failure to pay 941 monies for the quarter ending 6/30/2008. This tax lien totaled $15,944.93.
   e. Respondent Greenberg filed both his 2007 federal and state personal income tax returns, but failed to pay taxes in the amount of $3,444.00 on his federal return and $2,716.00 on his state return.
   f. Respondents' actions as set out in paragraphs 8b and 8c above constitute violations of N.C. Gen. Stat. § 93-12(9)e and 21 NCAC 08N .0201, .0203, .0207 and .0208(b).
   g. Respondents' actions as set out in paragraph 8d above constitute violations of N.C. Gen. Stat. § 93-12(9)e and 21 NCAC 08N .0201, .0203, and.0207.
   h. Respondent Greenberg's actions as set out in paragraph 8e above constitute violations of N.C. Gen. Stat. § 93-12(9)e and 21 NCAC 08N .0201, .0203, and .0207.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.

2. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC).

3. Respondents' actions as set out in Findings 8b and 8c above constitute violations of 21 NCAC 08N .0201, .0203, .0207, and .0208(b).

4. Respondents' actions as set out in Finding 8d above constitute violations of 21 NCAC 08N .0201, .0203, and .0207.

5. Respondent Greenberg's actions as set out in Finding 8e above constitute violations of 21 NCAC 08N .0201, .0203, and .0207.

BASED ON THE FOREGOING, the Board orders in a vote of 4 to 2 that:

1. The Certified Public Accountant certificate issued to Respondent Greenberg, Stephen N. Greenberg, is hereby permanently revoked.

2. The firm registration for Respondent Firm, Stephen N. Greenberg, CPA, P.A., is hereby cancelled.

3. Respondents shall not offer or render services as a CPA or CPA firm or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondents claim or attempt to use any practice privileges in any other state based upon Respondent Greenberg's permanently revoked North Carolina certificate or Respondent Firm's canceled CPA firm registration.

This the 21st day of November 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President